

**PROPERTY ASSESSMENT APPEAL BOARD**  
**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER**

PAAB Docket No. 2019-077-10147R

Parcel No. 231/00222-022-000

**Jody Kelley,**

Appellant,

vs.

**Polk County Board of Review,**

Appellee.

---

**Introduction**

The appeal came on for hearing before the Property Assessment Appeal Board (PAAB) on March 10, 2020. Jody Kelley was self-represented. Assistant County Attorney David Hibbard represented the Polk County Board of Review.

Jody Kelley owns a residential property located at 125 Paine Street SE, Bondurant. Its January 1, 2019, assessment was set at \$122,300, allocated as \$37,900 in land value and \$84,400 in dwelling value. (Exs. A & B).

Kelley petitioned the Board of Review contending her assessment was not equitable compared with the assessments of other like property. Iowa Code § 441.37(1)(a)(1) (2019). The Board of Review denied the petition.

Kelley then appealed to PAAB asserting the property is assessed for more than the value authorized by law. § 441.37(1)(a)(2).

**General Principles of Assessment Law**

PAAB has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. PAAB is an agency and the provisions of the Administrative Procedure Act

apply. § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). PAAB may consider any grounds under Iowa Code section 441.37(1)(a) properly raised by the appellant following the provisions of section 441.37A(1)(b) and Iowa Admin. Code R. 701-126.2(2-4). New or additional evidence may be introduced. *Id.* PAAB considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-Vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct, but the taxpayer has the burden of proof. §§ 441.21(3); 441.37A(3)(a). The burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Compiano v. Bd. of Review of Polk Cnty.*, 771 N.W.2d 392, 396 (Iowa 2009) (citation omitted).

### **Findings of Fact**

The subject property is a one-story home built in 1971. It has 912 square feet of gross living area and an unfinished basement. The improvements are listed in below normal condition with a 4+00 Grade (average quality). The property is also improved with a two-car detached garage built in 1998. The site is 0.265 acres. (Ex. A).

Kelley testified her property suffers from poor drainage, explaining the site slopes toward the improvements from Highway 65 located behind the subject. As a result the sump pump runs all year and it is not unusual for the garage to be flooded and the basement to be wet. She noted the water pumped by the sump is piped to the highway property located approximately 100 feet from the house in an attempt to get the water away from the dwelling. She submitted photographs to support her statements. (Ex. 1). On cross-examination, Kelley admitted she did not know when the photographs were taken and did not know if they were the same photos from the prior protest.<sup>1</sup> Nevertheless, she believes the property is in worse shape than it was two years ago.

---

<sup>1</sup> Kelley protested the assessment to the Board of Review in 2017 and her assessment was subsequently reduced.

Kelly also asserts the shingles on the house, shed, and garage are in poor condition with visible wear and warping, and have sustained hail damage. She explained an insurance adjuster looked at the roof and said it was damaged but was not covered by insurance. She testified it needs to be replaced but she is unable to afford the repairs. Additionally, a tree is on the shed roof and the gutters on the house and garage are in poor condition.

Finally, Kelley noted the neighborhood and surrounding homes also hinder the subject's market value. She testified the neighboring property constantly has about ten vehicles parked at the property.

She believes all of these factors together negatively affect the value of her property.

The Board of Review offered no evidence.

### **Analysis & Conclusions of Law**

Kelley contends her property is assessed for more than the value authorized by law. Iowa Code section 441.37(1)(a)(2).

In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Soifer v. Floyd Cnty. Bd. of Review*, 759 N.W.2d 775, 780 (Iowa 2009) (citation omitted).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. § 441.21(1)(b). Market value essentially is defined as the value established in an arm's-length sale of the property. *Id.* The sales comparison method is the preferred method for valuing property under Iowa law. *Compiano*, 771 N.W.2d at 398; *Soifer*, 759 N.W.2d at 779; *Heritage Cablevision v. Bd. of Review of Mason City*, 457 N.W.2d 594, 597 (Iowa 1990). "Sale prices of the property or comparable properties in normal transactions reflecting market

value, and the probable availability or unavailability of persons interested in purchasing the property, shall be taken into consideration in arriving at its market value.”

§ 441.21(1)(b).

Kelley asserts her property has a water problem due to improper drainage, is in need of a new roof, and has unsightly neighboring properties. She submitted photographs of the roof and sump discharge pipe and says these problems still exist on the property and may be worse than when the photos were taken. Although these issues may indeed affect a property’s market value, Kelley offered no information to show the actual impact these factors have on her valuation. Kelley did not provide any comparable sales, an appraisal, or a Comparable Market Analysis, which is typical evidence to support a claim of over assessment. Therefore, we conclude Kelley has failed to support a claim that the property is assessed for more than the value authorized by law.

Although Kelley has failed to prove her claim, it does appear she has reasonable concerns regarding the condition of her property. For this reason, it may be in Kelley’s interest to contact the Assessor’s Office and request another inspection to ensure her improvements are properly listed for future assessments.

## **Order**

PAAB HEREBY AFFIRMS the Polk County Board of Review’s action.

This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2019).

Any application for reconsideration or rehearing shall be filed with PAAB within 20 days of the date of this Order and comply with the requirements of PAAB administrative rules. Such application will stay the period for filing a judicial review action.

Any judicial action challenging this Order shall be filed in the district court where the property is located within 30 days of the date of this Order<sup>2</sup> and comply with the requirements of Iowa Code section 441.37B and Chapter 17A.



---

Dennis Loll, Board Member



---

Elizabeth Goodman, Board Member



---

Karen Oberman, Board Member

Copies to:

Jody Kelley  
125 Paine St SE  
Bondurant, IA 50035

Polk County Board of Review by eFile

---

<sup>2</sup> Due to the State Public Health Disaster Emergency caused by the coronavirus (COVID-19), the deadline for filing a judicial review action may be tolled pursuant to orders from the Iowa Supreme Court. Please visit the Iowa Judicial Branch website at <https://www.iowacourts.gov/iowa-courts/supreme-court/orders/> for the most recent Iowa Supreme Court orders.